

Bruggen, John

From: Bruggen, John
Sent: Friday, May 30, 2014 10:21 AM
To: Monzel, Chris; Hartmann, Greg; Portune, Todd
Cc: Bell, Gena; Hammersmith, Richard; Hanekamp, Lanita; Wise, Kellie; Binns, Kathy; Daria, Lisa; Sigman, Christian; Gruber, Mary; Aluotto, Jeff; Paquette, Traci; WEIR, MOIRA; Webb, Lisa; Anderson, Lisa; Weckbach, Jeff; Wagner, Rob; Riehl, Erica
Subject: Budget Projections - Through April 2014
Attachments: Proj-14-04.pdf

Commissioners:

Attached are budget projections for activity through April 2014. For the months between our quarterly reports (in April, July and October) you will receive only the attached tables and the abbreviated narrative below.

In the general fund, revenue improved by \$1.4 million from Q1 estimates, primarily due to sales, property and transfer tax collection increases, as well as some unclaimed inheritance distributions in Non-Departmentals. There is also a new revenue posting for the Q3 2013 MSD oversight reimbursement, but that was already accounted for in our reserve calculation last month.

Expenditure estimates through April vary little from the first quarter, increasing by less than \$100,000.

The overall impact on general fund reserves is an increase of \$1.6M from last month's estimate. We are now projecting reserves \$1.8M below budgeted amounts instead of the \$3.4M projected last month.

Estimates for all restricted funds are also included in the attached materials.

Don't hesitate to contact me for further detail on any of these items.

JPB

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2014 Revenue Projections - General Fund

Based on activity through April
























Department	Revenue Budget	Revenue Budget Revisions	Projected Collections		\$ Variance	% Variance
Auditor	132,146,369	-	134,951,464	●	2,805,095	2.1%
Board of Elections	1,520,500	-	1,534,408	●	13,908	0.9%
Clerk of Courts	17,126,765	-	16,034,099	●	(1,092,666)	-6.4%
Commissioners & County Admin	1,102,942	-	1,101,530	●	(1,412)	-0.1%
Communications Center	60,000	-	55,795	●	(4,205)	-7.0%
Contracts and Subsidies	280,067	-	280,067		-	0.0%
Coroner	907,750	-	906,921		(829)	-0.1%
County Engineer	-	-	-		-	n/a
County Facilities	1,809,457	-	1,812,590	●	3,133	0.2%
Court of Appeals	-	-	-		-	n/a
Court of Common Pleas	45,000	-	45,000		-	0.0%
Court of Domestic Relations	358,000	-	358,000		-	0.0%
Court Reporters	-	-	48		48	n/a
Debt Service	-	-	-		-	n/a
Economic Dev Department	49,597	-	48,053	●	(1,544)	-3.1%
Emergency Management	-	-	-		-	n/a
Job and Family Services	-	-	-		-	n/a
Juvenile Court	2,050,358	-	2,107,991	●	57,633	2.8%
Metropolitan Sewer District	2,607,217	-	3,318,217	●	711,000	27.3%
Municipal Court	435,000	-	135,399	●	(299,601)	-68.9%
Non-Departmentals	1,877,810	-	2,230,294	●	352,484	18.8%
Planning and Development	2,520,000	-	2,705,444	●	185,444	7.4%
Probate Court	1,527,200	-	2,162,351	●	635,151	41.6%
Probation	355,300	-	345,781	●	(9,519)	-2.7%
Prosecutor	1,989,700	-	1,989,843		143	0.0%
Public Defender	6,142,150	-	6,389,519	●	247,369	4.0%
Recorder	3,400,000	-	2,404,076	●	(995,924)	-29.3%
Sheriff	13,557,180	-	13,450,539	●	(106,641)	-0.8%
Treasurer	8,206,000	-	8,213,042	●	7,042	0.1%
Veterans Service Commission	205,000	-	205,000		-	0.0%
	200,279,363	-	202,785,470	●	2,506,107	1.25%

Green = Over Budget > \$1000, Red = Under Budget > \$1000

5/29/2014

2014 Expense Projections - General Fund

Based on activity through April































Department	Budget	Budget Revisions	Projected Expenses	\$ Variance	% Variance
Auditor	2,181,403	-	2,179,083 	(2,320)	-0.1%
Board of Elections	8,993,060	-	8,866,739 	(126,321)	-1.4%
Clerk of Courts	11,298,430	109,600	11,401,063 	(6,966)	-0.1%
Commissioners & County Admin	3,745,526	-	3,743,120 	(2,406)	-0.1%
Communications Center	3,249,430	-	3,241,795 	(7,635)	-0.2%
Contracts and Subsidies	816,040	-	816,040	-	0.0%
Coroner	3,853,711	-	4,258,080 	404,369	10.5%
County Engineer	556,680	-	556,680	-	0.0%
County Facilities	13,023,390	122,230	13,142,873 	(2,747)	0.0%
Court of Appeals	49,110	13,600	62,710	0	0.0%
Court of Common Pleas	7,412,460	-	7,361,932 	(50,528)	-0.7%
Court of Domestic Relations	3,183,620	41,400	3,210,525 	(14,495)	-0.4%
Court Reporters	2,332,440	-	2,340,025 	7,585	0.3%
Debt Service	8,080,000	-	8,080,000	-	0.0%
Economic Dev Department	1,649,139	-	1,647,595 	(1,544)	-0.1%
Emergency Management	550,000	-	550,000	-	0.0%
Job and Family Services	682,661	-	682,661	-	0.0%
Juvenile Court	12,318,070	-	13,468,162 	1,150,092	9.3%
Metropolitan Sewer District	2,605,105	-	2,533,425 	(71,680)	-2.8%
Municipal Court	5,164,360	-	5,004,742 	(159,618)	-3.1%
Non-Departmentals	6,211,582	-	6,341,630 	130,048	2.1%
Planning and Development	2,901,190	71,800	2,921,974 	(51,016)	-1.7%
Probate Court	2,808,180	-	2,807,458	(722)	0.0%
Probation	6,307,120	-	6,118,505 	(188,615)	-3.0%
Prosecutor	12,056,490	-	12,478,106 	421,616	3.5%
Public Defender	15,152,160	50,000	15,200,910 	(1,250)	0.0%
Recorder	1,158,950	-	1,157,336 	(1,614)	-0.1%
Sheriff	59,793,331	-	63,102,055 	3,308,724	5.5%
Treasurer	596,970	-	596,058	(912)	-0.2%
Veterans Service Commission	1,548,754	-	1,535,745 	(13,009)	-0.8%
	200,279,363	408,630	205,407,028 	4,719,036	2.35%

Red = Over Budget > \$1000, Green = Under Budget > \$1000

5/29/2014

































2014 Restricted Fund Projections



















Based on activity through April

Fund		Beginning Balance	Projected Revenue	Projected Expenses	Ending Balance	% of Expenses
002-001	Real Estate Assessment	16,007,614	9,220,446	13,379,895	11,848,165 	88.6%
002-002	Solid Waste Management Fund	2,566,052	2,205,820	2,633,971	2,137,901 	81.2%
002-005	Dog & Kennel	306,392	1,389,500	1,494,597	201,295 	13.5%
002-006	Emergency Management Agency	205,019	591,956	542,007	254,968 	47.0%
002-007	Victims of Domestic Violence	76,226	137,293	145,000	68,518 	47.3%
002-008	Probate Court Conduct of Business	55,963	8,000	26,000	37,963 	146.0%
002-009	Bureau of Support	494,769	11,420,068	11,347,904	566,933 	5.0%
002-010	Treasurer's Delinquent Real Estate	897,227	3,763,500	3,757,372	903,356 	24.0%
002-011	Prosecutor's Delinquent Real Estate	764,747	1,427,370	2,034,264	157,853 	7.8%
002-012	County Hospital Facility Fund	466,088	43,500	32,000	477,588 	1492.5%
002-013	Indigent Guardianship	270,137	95,000	170,000	195,137 	114.8%
002-014	Law Enforcement & Education	174,926	2,662	50,150	127,438 	254.1%
002-015	Clerk of Courts Automation	2,925,140	861,941	1,196,978	2,590,103 	216.4%
002-016	Probate Court Automation	505,319	136,000	380,000	261,319 	68.8%
002-017	Treasurers Optional Payment	49,444	10,500	4,500	55,444 	1232.1%
002-018	Auto Title Administration	3,556,578	3,710,903	3,439,811	3,827,670 	111.3%
002-019	Water Rotary	122,396	1,892,422	1,744,117	270,701 	15.5%
002-022	Probate Court Legal Research	59,832	25,000	40,000	44,832 	112.1%
002-023	Public Assistance	10,174,118	85,477,107	79,831,733	15,819,492 	19.8%
002-024	Permissive Auto Tax Municipal	2,560,127	2,164,612	2,100,000	2,624,739 	125.0%
002-025	Permissive Auto Tax County	5,137,710	4,871,963	6,033,334	3,976,339 	65.9%
002-026	Roads & Bridges	11,726,686	15,574,580	16,892,481	10,408,785 	61.6%
002-027	Common Pleas Legal Research	258,094	268,891	400,000	126,986 	31.7%
002-029	Court Delay Reduction	85,308	160,000	115,716	129,592 	112.0%
002-031	Administration of Justice	185,460	18,000	47,000	156,460 	332.9%
002-032	Probation Services	1,028,563	1,498,419	1,542,253	984,729 	63.9%
002-039	Human Services Special Trust	27,070	20,000	20,000	27,070 	135.3%
002-044	Municipal Court Special Projects	309,014	809,941	751,148	367,808 	49.0%
002-045	Mental Health Local Fund	981,323	-	55,000	926,323 	1684.2%
002-046	Common Pleas Mediation	164,472	176,407	182,860	158,019 	86.4%

Green = Reserve > 15%, Yellow = Reserve between 10-15%, Red = Reserve < 10%

5/29/2014

Fund		Beginning Balance	Projected Revenue	Projected Expenses	Ending Balance	% of Expenses
002-047	Mental Health and Recovery Services	1,778,330	9,271,094	9,362,122	1,687,302 	18.0%
002-050	Sheriff's Parking Violations	25,191	1,000	10,000	16,191 	161.9%
002-051	Coroner's Out of County Fees	282,180	200,000	169,200	312,980 	185.0%
002-054	Common Pleas Court Special Projects	1,095,276	1,460,619	2,224,550	331,345 	14.9%
002-057	Storm Water Oversight	4,733,271	2,090,285	2,538,341	4,285,215 	168.8%
002-058	Hotel/Motel Lodging Tax	10	7,100,000	7,100,000	10 	0.0%
002-059	Sheriff's Concealed Handgun License	498,438	300,000	323,593	474,845 	146.7%
002-060	Workforce Investment	7,081	5,787,581	5,794,661	1 	0.0%
002-062	Citizen Reward Program	-	6,364	6,364	- 	0.0%
002-063	Wireless 911 Government Assistance Fund	315,105	700,000	766,304	248,801 	32.5%
002-065	Juvenile Court Legal Research	122,526	36,254	10,000	148,780 	1487.8%
002-067	Tax Certificate Administration Fund	232,943	205,000	268,569	169,373 	63.1%
002-068	Domestic Relations Special Projects	159,453	179,740	171,416	167,777 	97.9%
002-069	Indigent Drivers	533,339	130,000	40,980	622,359 	1518.7%
002-070	Sheriff Peace Officer Training	77,238	-	70,000	7,238 	10.3%
002-071	Law Library	176,547	972,799	1,083,961	65,385 	6.0%
002-072	Storm Water Management	979,659	1,391,117	1,377,119	993,657 	72.2%
002-073	Juvenile Court Special Projects	342,748	138,998	250,000	231,745 	92.7%
002-074	Recorder's Technology Fund	-	320,000	317,698	2,302 	0.7%
003-001	Children's Services	94,158,574	74,730,258	79,550,825	89,338,006 	112.3%
003-002	Developmental Disabilities Services	25,210,420	101,544,302	104,630,209	22,124,513 	21.1%
003-003	Mental Health Levy	11,776,974	34,111,316	37,944,712	7,943,577 	20.9%
003-004	Indigent Health Care	8,010,856	40,388,016	43,421,885	4,976,988 	11.5%
003-005	CLEAR	6,201,203	3,733,095	4,539,788	5,394,510 	118.8%
003-006	Senior Services	5,802,890	19,340,456	24,302,274	841,072 	3.5%
003-008	Zoological Gardens	799,093	6,598,807	6,818,360	579,540 	8.5%
003-009	Cincinnati Museum Center	429,575	3,028,226	3,045,767	412,034 	13.5%
003-010	Family Services and Treatment Levy	1,955,654	5,955,654	6,614,279	1,297,028 	19.6%
900-002	Unvoted General Obligation Debt Service	49,374	14,204,022	14,200,320	53,076 	0.4%
900-003	Special Assessment Debt Service	82,521	572,359	587,694	67,186 	11.4%
921-009	Special Assessment Debt Issuance	77,286	1,000,000	1,000,000	77,286 	7.7%
931-001	Sheriff's Rotary Fund	378,584	7,919,250	7,919,250	378,584 	4.8%

Fund	Beginning Balance	Projected Revenue	Projected Expenses	Ending Balance	% of Expenses
931-002 Central Warrant ID Unit	(32,216)	2,462,500	2,184,506	245,777 	11.3%
931-003 Worker's Compensation Reserve	8,480,802	3,770,008	2,922,233	9,328,576 	319.2%
931-004 Auditor's Computer Center	1,399,811	1,530,240	1,822,632	1,107,419 	60.8%
931-005 County Communication Center	2,867,166	7,453,205	9,402,526	917,845 	9.8%
931-006 Worker's Compensation Paul Brown Stadium	-	30,000	30,000	- 	0.0%
931-007 Worker's Compensation Reds Stadium	273	100,000	100,000	273 	0.3%
931-010 Medical Self-Insurance Fund	3,625,619	36,918,131	38,546,705	1,997,046 	5.2%
946-003 Paul Brown Stadium Operations	72,234	15,963,718	15,796,570	239,381 	1.5%
946-005 Ballpark Stadium Operations	679,740	5,498,412	6,148,854	29,297 	0.5%
946-006 Parking & Public Improvement Operations	3,070	125,000	125,000	3,070 	2.5%
946-008 Main Street Parking Garage Operations	296,447	881,435	1,177,720	162 	0.0%
946-010 Paul Brown Capital Repair Fund	1,753,266	1,000,000	1,161,986	1,591,280 	136.9%
946-013 Parking Revenue Fund	1,565,456	11,437,938	12,818,846	184,548 	1.4%
946-014 Ballpark Capital Reserve	1,643,837	2,000,000	3,429,853	213,984 	6.2%
946-015 Ballpark Operating Reserve	11	1,047,583	1,047,583	11 	0.0%
946-016 Repair and Improvement Account	1,787,892	447,235	500,000	1,735,127 	347.0%
946-017 Riverfront Loan Debt Service	13,687	-	13,687	- 	0.0%
946-018 Parking Stabilization Fund	2,923,421	2,000,000	-	4,923,421 	0.0%